IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 07-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 13051 of 2026
and WMP Nos.14292 & 14293 of 2026

Tvl Selvi Oil Stores
Rep. by its Proprietor - Lasar Samuvel,
No.95, P.H. Road, Chinna Echanguzhi,
Edayanchawadi Post, Manali New Town,
Tiruvallur – 600103. GSTIN 33BOKPS4396N1Z2

..Petitioner(s)

Vs

The Assistant Commissioner (ST)
Office of the Assistant Commissioner,
Cholavaram Assessment Circle,
Station Room No.109, 1st Floor,
Integrated Commercial Taxes Building, Elephant
Gate, Wall Tax Road, Chennai - 600 003.

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records of the impugned proceedings of the Respondent in GSTIN 33BOKPS4396N1Z2/2018-2019 dated 15.04.2024 and the consequential Summary Order of the impugned proceedings vide Form GST DRC-07 in Reference No. ZD330424128154S dated 17.04.2024, quash the same and further direct the Respondent to provide an opportunity for the Petitioner to file the Annual Return in FORM GSTR-9 for the Tax Period April 2018 - March 2019, and pass such order or further orders as this Honble Court may deem fit and proper in the circumstances of the case and thus render justice.

For Petitioner(s): Mr.S.Rajasekar

For Respondent(s): Ms.Amirtha Poonkodi Dinakaran
Government Advocate

ORDER

Ms.Amirtha Poonkodi Dinakaran, learned Government Advocate, takes notice for the Respondent.

2. This Writ Petition is being disposed of at the stage of admission itself, with the consent of the learned counsel for the Petitioner and the learned Government Advocate for the Respondent.

3. The issue is *prima facie* covered by an order of this Court in the case of ***Ms.Kandan Hardware Mart* Vs. *The Assistant Commissioner (ST)(FAC)* in W.P.No.27029 of 2023 vide order dated 02.01.2026**, wherein, it has been held as under:-

> "*205. The Division Bench of the Himachal Pradesh High Court in the case of* ***M/s.R.T.Pharma*** *Vs.* ***Union of India and others,*** *while dealing with a similar issue arising out of delay in filing of the* ***"Annual Returns"*** *in GSTR-9 under Section 39 of the respective GST Enactments held that it would be unjust to deny a* ***"Late Fee"****, waiver to a taxpayer who filed their Goods and Services Tax (GST) Annual Returns (GSTR-9 and GSTR-9C) before a specific Amnesty Notification was issued in* ***Notification No.7/2023-Central Tax*** *dated* ***31.03.2023****, and was amended by* ***Notification No.25/2023-Central Tax*** *dated* ***17.07.2023****.*
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> *206. Therefore, the benefit of the above Notifications namely* ***Notification No.7/2023- Central Tax*** *dated* ***31.03.2023*** *as amended by* ***Notification No.25/2023-Central tax*** *dated* ***17.07.2023*** *has to be extended to all those Petitioners in* ***Table – 4A*** *who had filed the returns before* ***01.04.2023.***
>
> *207. Since these Petitioners are liable to pay* ***"Late Fee"****, the question of imposing* ***"General Penalty"*** *under Section 125 of the respective GST Enactments cannot be countenanced in*

*view of the reasons that **"General Penalty"** under Section 125 of the respective GST Enactments can be imposed only in the absence of 'any other penalty' under the respective GST Enactments.*

*208. It is therefore held that the Petitioners in **Table-4A** are neither liable for **"Late Fee"** over and above Rs.10,000/- under each of the respective GST Enactments nor liable for **"General Penalty"** under Section 125 of the respective GST Enactments.*

*209. As far as the case of Petitioners in **Table-4B** namely the Petitioners in W.P.No.19967 of 2023 and W.P.Nos.23356, 30854, 9867 of 2024 and W.P.Nos.47726, 38007, 48941 of 2025 are concerned, they have been subjected to only **"Late Fee"** under Section 47(2) of the respective GST Enactments. They have not been subjected to **"General Penalty"** under Section 125 of the respective GST Enactments.*

*210. Since these Petitioners have also filed the **"Annual Returns"** before **01.04.2023**, they cannot be subjected to **"Late Fee"** over and above **Rs.10,000/-** under each of the respective GST Enactments as ordered in the case of those Petitioners in **Table-4A**.*

*211. As far as the case of Petitioner in **Table-4C** namely the Petitioner in W.P.No.3915 of 2024 is concerned, the said Petitioner has filed the **"Annual Return"** only on **19.01.2024** for the Tax Period 2020-2021. It was within the time under Section 44(2) of the respective GST Enactments as the said date would have expired on **31.12.2024**. However, there is no scope for granting any waiver from payment of **"Late Fee"** under section 47 of the respective GST Enactments, as it was long after the date specified in Section 44(1) of the respective GST Enactments read with Rule 80(1) of the respective GST Rules. The said Petitioner has been imposed with **"General Penalty"** of Rs.25,000/- each under Section 125 of the respective GST Enactments. There is no scope for imposing **"General Penalty"** under Section 125 of the respective GST Enactments for the reasons stated for the other Petitioners. Therefore, to that extent W.P.No.3915 of 2024 deserves to be allowed.*

212. In the result,

*(i)W.P.Nos.3540, 3567, 3570, 3902 and 3966 of 2024 as detailed in **Table-3** are allowed. Therefore, **"General***

Penalty" *imposed under Section 125 of the respective GST Enactments on these Petitioners are set aside.*

(ii)W.P.Nos.27029, 27032, 27036, 32599, 34352, 34357, 35186 of 2023 and W.P.Nos.3572, 3916, 15690 of 2024 and W.P.Nos.9988, 28786, 42416, 46522 of 2025 as detailed in ***Table-4A*** *are allowed. Therefore,* ***"General Penalty"*** *imposed under Section 125 of the respective GST Enactments on these Petitioners are set aside. These Petitioners are liable to pay a* ***"Late Fee"*** *of* ***Rs.10,000/-*** *under the respective GST Enactments.*

(iii)W.P.No.19967 of 2023 and W.P.Nos.23356, 30854, 9867 of 2024 and W.P.Nos.47726, 38007, 48941 of 2025 as detailed in ***Table-4B*** *are allowed. These Petitioners are liable to pay a* ***"Late Fee"*** *of* ***Rs.10,000/-*** *under the respective GST Enactments.*

(iv) W.P.No.3915 of 2024 in ***Table-4C*** *is partly allowed. However, imposition of* ***"General Penalty"*** *under Section 125 of the respective GST Enactments is set aside in view of imposition of* ***"Late Fee"*** *against the Petitioner.*

(v) No costs. Consequently, all connected Writ Miscellaneous Petitions are closed."

4. Considering the facts and circumstances of the case, the case is remitted back to the Respondent to pass appropriate orders on merits within a period of thirty days (30) from the date of receipt of a copy of this order.

5. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

07-04-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No
GBI

To

The Assistant Commissioner (ST)
Office of the Assistant Commissioner,
Cholavaram Assessment Circle,
Station Room No.109, 1st Floor,
Integrated Commercial Taxes Building, Elephant Gate, Wall Tax Road,
Chennai - 600 003.

C.SARAVANAN, J.

GBI

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